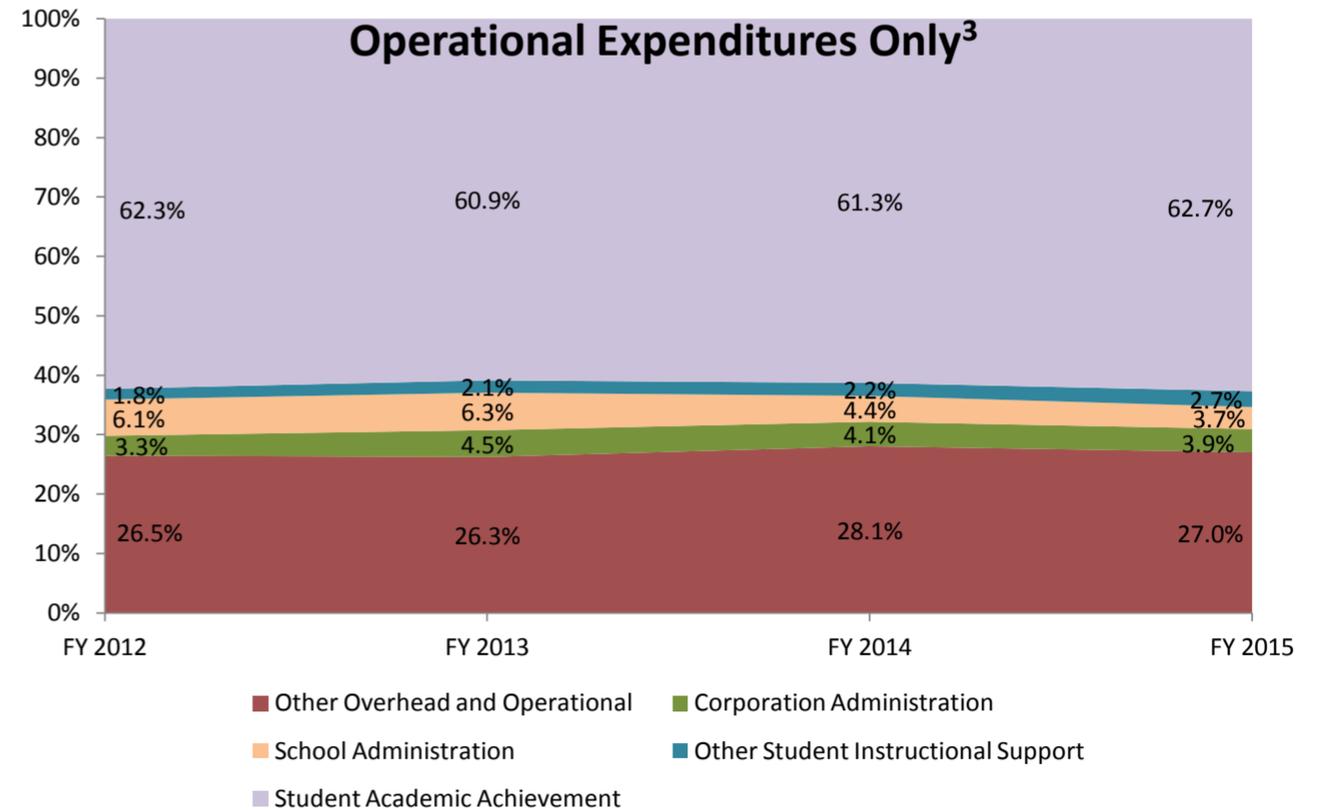
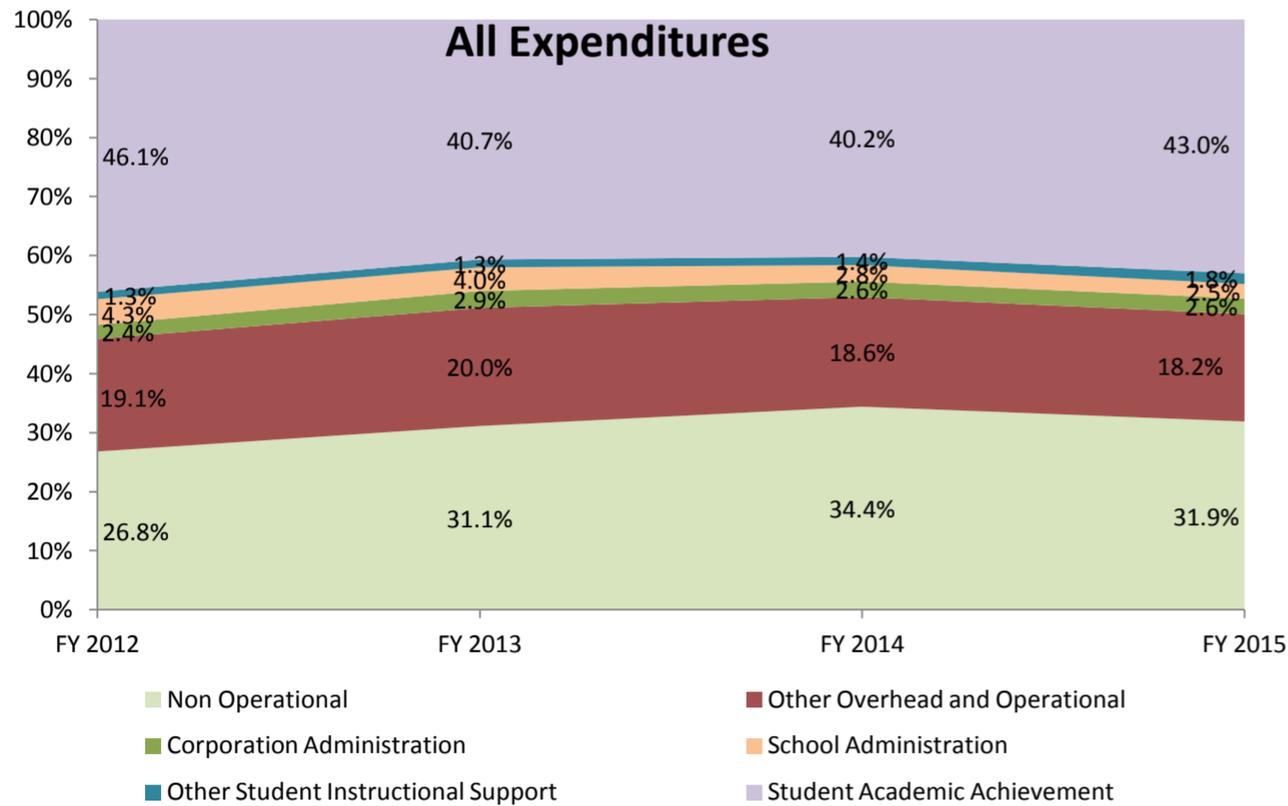


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Hanover Community School Corp (4580)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$7,261,600	31.9%	\$8,459,867	42.9%	\$9,038,365	46.1%	\$10,081,370	40.7%	\$9,706,120	40.2%	\$10,493,112	43.0%
Student Instructional Support	\$949,858	4.2%	\$1,074,055	5.4%	\$1,101,658	5.6%	\$1,322,412	5.3%	\$1,009,256	4.2%	\$1,046,289	4.3%
<b>Total</b>	<b>\$8,211,457</b>	<b>36.1%</b>	<b>\$9,533,922</b>	<b>48.3%</b>	<b>\$10,140,023</b>	<b>51.7%</b>	<b>\$11,403,782</b>	<b>46.0%</b>	<b>\$10,715,376</b>	<b>44.4%</b>	<b>\$11,539,401</b>	<b>47.3%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,109,587	13.7%	\$4,160,377	21.1%	\$4,204,721	21.5%	\$5,670,515	22.9%	\$5,118,094	21.2%	\$5,077,191	20.8%
Non Operational	\$11,410,155	50.2%	\$6,033,271	30.6%	\$5,255,407	26.8%	\$7,717,401	31.1%	\$8,304,316	34.4%	\$7,782,606	31.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$14,519,742</b>	<b>63.9%</b>	<b>\$10,193,647</b>	<b>51.7%</b>	<b>\$9,460,128</b>	<b>48.3%</b>	<b>\$13,387,916</b>	<b>54.0%</b>	<b>\$13,422,411</b>	<b>55.6%</b>	<b>\$12,859,798</b>	<b>52.7%</b>

<b>Grand Total</b>	<b>\$22,731,199</b>	<b>\$19,727,569</b>	<b>\$19,600,150</b>	<b>\$24,791,698</b>	<b>\$24,137,787</b>	<b>\$24,399,198</b>
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Hanover Community School Corp (4580)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$108,901	\$121,821	\$466,863	\$442,277	306.1%	263.1%	-5.3%
11100	Regular Programs	Elementary	\$2,357,801	\$3,472,020	\$3,250,990	\$3,672,888	55.8%	5.8%	13.0%
11200	Regular Programs	Middle/Junior High	\$707,735	\$1,363,362	\$1,908,323	\$1,891,541	167.3%	38.7%	-0.9%
11300	Regular Programs	High School	\$1,167,392	\$1,653,555	\$1,768,660	\$1,801,870	54.3%	9.0%	1.9%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$24,056	\$83,535	\$161,004	\$159,917	564.8%	91.4%	-0.7%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$56,743	\$76,524	\$2,166	\$0	NA	NA	NA
11470	Regular Programs	Vocational Education - Business Education	\$92,638	\$128,371	\$231,741	\$271,413	193.0%	111.4%	17.1%
11510	Regular Programs	Vocational Education - Cooperative Education	\$37,258	\$35,342	\$30,248	\$173	-99.5%	-99.5%	-99.4%
11520	Regular Programs	Vocational Education - Area School Participation	\$9,610	\$294	\$0	\$0	NA	NA	NA
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$49,859	\$44,646	\$156,432	\$178,117	257.2%	299.0%	13.9%
11630	Regular Programs	Alternative Education Programs - High School	\$15,000	\$15,330	\$30,000	\$15,000	0.0%	-2.2%	-50.0%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$21,190	\$12,093	NA	NA	-42.9%
12350	Special Programs	Physical Impairment - Homebound	\$6,704	\$16,967	\$29,809	\$18,989	183.2%	11.9%	-36.3%
12900	Special Programs	Other Special Programs	\$960	\$0	\$0	\$0	NA	NA	NA
14100	Summer School Programs	Elementary	\$0	\$0	\$3,384	\$16,226	NA	NA	379.5%
14200	Summer School Programs	Middle/Junior High School	\$2,089	\$0	\$0	\$4,013	92.1%	NA	NA
14300	Summer School Programs	High School	\$5,214	\$0	\$49,568	\$62,785	1104.2%	NA	26.7%
16100	Remediation	Remediation Testing	\$20,087	\$8,056	\$19,176	\$12,206	-39.2%	51.5%	-36.3%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$900	\$450	\$0	\$0	NA	NA	NA
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$534,560	\$756,148	\$691,202	\$1,124,302	110.3%	48.7%	62.7%
17900	Pay. to Other Gov. Units in State	Other	\$0	\$3,103	\$197	\$73,472	NA	2267.9%	37120.1%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$1,621	\$11,856	\$43,149	NA	2562.2%	263.9%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$10,479	\$11,341	\$41,231	\$5,635	-46.2%	-50.3%	-86.3%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$21,955	\$22,068	\$17,777	\$36,948	68.3%	67.4%	107.8%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$0	\$9,222	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$94,067	\$121,503	\$134,175	\$129,887	38.1%	6.9%	-3.2%
22230	Instruction	Library/Media Services - Audiovisual	\$589	\$1,931	\$396	\$26	-95.5%	-98.6%	-93.3%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$131,232	\$45,636	\$103	\$0	NA	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$0	\$106	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$129,611	\$197,218	\$410,494	\$320,197	147.0%	62.4%	-22.0%
22400	Instruction	Academic Student Assessment	\$0	\$0	\$14,486	\$19,372	NA	NA	33.7%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$182	\$0	\$322	NA	77.5%	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$261,990	\$278,778	\$255,053	\$170,673	-34.9%	-38.8%	-33.1%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$64	(\$405)	\$292	NA	356.0%	NA
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$243,467	\$0	\$0	\$0	NA	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$6,090,896</b>	<b>\$8,459,867</b>	<b>\$9,706,120</b>	<b>\$10,493,112</b>	<b>72.3%</b>	<b>24.0%</b>	<b>8.1%</b>
<b>Student Instructional Support</b>									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$393	\$344	\$0	\$0	NA	NA	NA
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$0	\$18,798	\$0	\$0	NA	NA	NA
21220	Students	Guidance Services - Counseling Services	\$223,277	\$229,888	\$194,089	\$274,930	23.1%	19.6%	41.7%
21340	Students	Health Services - Nurse Services	\$73,807	\$76,951	\$142,519	\$163,335	121.3%	112.3%	14.6%
24100	School Administration	Office of The Principal	\$472,892	\$748,074	\$672,649	\$608,024	28.6%	-18.7%	-9.6%
<b>Student Instructional Support Total</b>			<b>\$770,369</b>	<b>\$1,074,055</b>	<b>\$1,009,256</b>	<b>\$1,046,289</b>	<b>35.8%</b>	<b>-2.6%</b>	<b>3.7%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$22,300	\$28,769	\$19,969	\$20,208	-9.4%	-29.8%	1.2%
23150	General Administration	Board of Education - Legal Services	\$30,179	\$65,774	\$93,985	\$36,939	22.4%	-43.8%	-60.7%
23160	General Administration	Board of Education - Promotion Expenses	\$4,848	\$735	\$473	\$1,774	-63.4%	141.2%	275.2%
23190	General Administration	Board of Education - Other Governing Body Services	\$12,593	\$18,036	\$19,448	\$36,005	185.9%	99.6%	85.1%
23210	General Administration	Executive Administration - Office of The Superintendent	\$174,310	\$213,511	\$186,899	\$203,263	16.6%	-4.8%	8.8%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Hanover Community School Corp (4580)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
23220	General Administration	Executive Administration - Community Relations	\$8,570	\$10,517	\$15,985	\$29,031	238.8%	176.0%	81.6%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$51,859	\$40,335	\$52,450	NA	1.1%	30.0%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$95,954	\$107,856	\$111,782	\$146,697	52.9%	36.0%	31.2%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$0	\$39,987	\$37,583	\$19,953	NA	-50.1%	-46.9%
25150	Central Services	Fiscal Services - Payroll Services	\$27,926	\$52,290	\$77,326	\$62,119	122.4%	18.8%	-19.7%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$17,848	\$8,401	\$2,669	\$1,228	-93.1%	-85.4%	-54.0%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$337	\$1,455	\$0	\$474	40.6%	-67.4%	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$1,509	\$4,870	\$17,874	\$18,683	1138.5%	283.6%	4.5%
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$0	\$0	\$400	NA	NA	NA
25199	Central Services	Fiscal Services - Other - Other	\$3,266	\$0	\$0	\$17	-99.5%	NA	NA
25400	Central Services	Planning, Research, Dev. and Evaluation	\$1,185	\$4,389	\$9,228	\$3,200	170.0%	-27.1%	-65.3%
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$32,410	\$750	\$0	NA	NA	NA
25940	Central Services	Other Supp. Serv. Cent. Serv. - Settlements	\$0	\$0	\$0	\$4,000	NA	NA	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$0	\$0	\$300	NA	NA	NA
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,025,718	\$1,301,242	\$1,890,664	\$1,952,833	90.4%	50.1%	3.3%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$19,913	\$36,264	\$158,963	\$167,269	740.0%	361.3%	5.2%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$84,561	\$150,892	\$288,541	\$125,824	48.8%	-16.6%	-56.4%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$636	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$61,635	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$0	(\$10)	\$238	\$2,416	NA	NA	915.9%
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$25,993	\$65,385	\$91,238	NA	251.0%	39.5%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$104,681	\$96,289	\$237,671	\$303,430	189.9%	215.1%	27.7%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$20,748	\$7,975	\$436	\$0	NA	NA	NA
27010	Student Transportation	Service Area Direction	\$19,404	\$42,239	\$74,077	\$66,306	241.7%	57.0%	-10.5%
27100	Student Transportation	Vehicle Operation	\$148,271	\$217,161	\$246,559	\$248,383	67.5%	14.4%	0.7%
27200	Student Transportation	Monitoring Services	\$25,041	\$42,471	\$19,592	\$16,407	-34.5%	-61.4%	-16.3%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$89,315	\$122,732	\$188,632	\$247,490	177.1%	101.7%	31.2%
27400	Student Transportation	Purchase of School Buses	\$45	\$300,613	\$90,503	\$0	NA	NA	NA
27500	Student Transportation	Insurance on Buses	\$13,845	\$11,376	\$15,106	\$13,327	-3.7%	17.2%	-11.8%
27700	Student Transportation	Contracted Transportation Services	\$122,861	\$136,789	\$3,091	\$3,561	-97.1%	-97.4%	15.2%
27900	Student Transportation	Other Student Transportation Services	\$253	\$1,090	\$303	\$10,429	4015.2%	856.7%	3345.1%
27910	Student Transportation	Bus Driver Training	\$90	\$90	\$340	\$1,641	1723.7%	1723.7%	382.7%
31100	Food Services Operations	Service Area Direction	\$1,732	\$1,849	\$4,543	\$5,364	209.7%	190.1%	18.1%
31200	Food Services Operations	Food Preparation and Dispensing	\$339,280	\$601,338	\$759,953	\$802,609	136.6%	33.5%	5.6%
31400	Food Services Operations	Food Purchases	\$322,993	\$371,476	\$386,608	\$348,890	8.0%	-6.1%	-9.8%
31900	Food Services Operations	Other Food Services	\$26,533	\$51,648	\$52,583	\$33,030	24.5%	-36.0%	-37.2%
<b>Overhead and Operational Total</b>			<b>\$2,828,377</b>	<b>\$4,160,377</b>	<b>\$5,118,094</b>	<b>\$5,077,191</b>	<b>79.5%</b>	<b>22.0%</b>	<b>-0.8%</b>
<b>Non Operational</b>									
33100	Community Service Operations	Direction of Community Services	\$100	\$0	\$655	\$1,475	1374.8%	NA	125.1%
33300	Category not Specified	Civic Services	\$246	\$11,749	\$0	\$0	NA	NA	NA
33400	Category not Specified	Athletic Coaches	\$137,558	\$154,113	\$287,784	\$305,719	122.2%	98.4%	6.2%
41000	Category not Specified	Land Acquisition and Development	\$11,500	(\$980)	\$21,945	\$898,386	7712.1%	NA	3993.8%
43000	Category not Specified	Professional Services	\$32,736	\$936,149	\$176,739	\$148,783	354.5%	-84.1%	-15.8%
44000	Category not Specified	Educational Specifications Dev.	\$0	\$0	\$0	\$486	NA	NA	NA
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$7,386,496	\$60,643	\$932,924	\$58,816	-99.2%	-3.0%	-93.7%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$177,478	\$0	\$0	\$0	NA	NA	NA
45400	Building Acq., Const. and Impr.	Sports Facilities	\$8,500	\$434	\$0	\$0	NA	NA	NA
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$184,989	\$180,992	\$318,400	\$73,200	-60.4%	-59.6%	-77.0%
46000	Category not Specified	Purchase of Moveable Equipment	\$205,188	\$240,778	\$42,098	\$10,457	-94.9%	-95.7%	-75.2%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$56,308	\$27,311	\$38,056	\$6,088	-89.2%	-77.7%	-84.0%
49000	Category not Specified	Other Facilities Acq. and Construction	\$8,694	\$8,534	\$0	\$0	NA	NA	NA
51100	Principal on Debt	Bonds	\$875,000	\$1,154,940	\$120,000	\$130,000	-85.1%	-88.7%	8.3%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$0	\$15,734	\$0	NA	NA	NA

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Hanover Community School Corp (4580)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
52100 Interest on Debt Bonds	\$1,058,238	\$1,037,858	\$30,670	\$24,345	-97.7%	-97.7%	-20.6%
52200 Interest on Debt Temporary Loans	\$189,723	\$227,991	\$6,562	\$15,568	-91.8%	-93.2%	137.2%
53100 Lease Rental Buildings-Principal	\$0	\$0	\$2,203,145	\$2,195,000	NA	NA	-0.4%
53150 Lease Rental Buildings-Interest	\$0	\$0	\$2,099,951	\$2,126,526	NA	NA	1.3%
53300 Lease Rental School Buses-Principal	\$0	\$0	\$180,972	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$1,044,445	\$1,200,238	\$1,195,731	\$1,198,249	14.7%	-0.2%	0.2%
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$791,723	\$632,550	\$588,258	NA	-25.7%	-7.0%
59100 Other Debt Services Obligations Registrars Fee	\$350	\$800	\$400	\$1,250	257.1%	56.3%	212.5%
60700 Category not Specified Scholarships	\$1,028	\$0	\$0	\$0	NA	NA	NA
<b>Non Operational Total</b>	<b>\$11,378,577</b>	<b>\$6,033,271</b>	<b>\$8,304,316</b>	<b>\$7,782,606</b>	<b>-31.6%</b>	<b>29.0%</b>	<b>-6.3%</b>
<b>Prorated by Fund</b>							
26491 NA PERF - Academic Achievement	\$69,084	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$8,895	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$26,482	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$1,289	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$338,195	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$55,081	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$84,297	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$9,972	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$19,808	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$3,322	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$10,165	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$638	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$723,525	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$109,783	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$156,579	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$19,222	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$9,692	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$1,613	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$3,036	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$291	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$10,400	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$794	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$650	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$166	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$1,662,980</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>